


**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Treasurer, Tax Collector, Public Administrator	(2) MEETING DATE June 27, 2006	(3) CONTACT/PHONE Donna Morris, (805) 781-5888 Art Bacon, (805) 781-5849	
(4) SUBJECT Request for Approval of Excess Proceeds Distribution from Tax Sale Numbers 198, 199, and 200.			
(5) SUMMARY OF REQUEST In 2004, the County held three tax sales for properties which had been tax-defaulted for five years or more. Each sale had excess proceeds, which are identified as those funds remaining after the State and the County have been reimbursed for the taxes and costs of conducting the sale of tax-defaulted property. Any party who has an interest in the property may file a claim for excess proceeds. Once excess proceeds have been distributed to claimants, unclaimed excess proceeds will be distributed to the County General Fund. Excess proceeds from Tax Sale Number 199 that will be distributed to claimants total \$19,031.94. Unclaimed excess proceeds from Tax Sale Numbers 198, 199, and 200, that will be distributed to the County General Fund total \$28,189.92.			
(6) RECOMMENDED ACTION It is recommended that your Honorable Board review and approve the attached Exhibit A, "Claims for Excess Proceeds" from Tax Sale Number 199, and approve the recommended distribution of unclaimed excess proceeds from Tax Sale Numbers 198, 199, and 200.			
(7) FUNDING SOURCE(S) N/A	(8) CURRENT YEAR COST N/A	(9) ANNUAL COST None	(10) BUDGETED? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> N/A
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): County Assessor, County Auditor-Controller, and County Counsel			
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____			
(13) SUPERVISOR DISTRICT(S) <input type="checkbox"/> 1st, <input type="checkbox"/> 2nd, <input type="checkbox"/> 3rd, <input type="checkbox"/> 4th, <input type="checkbox"/> 5th, <input checked="" type="checkbox"/> All	(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A	(15) Maddy Act Appointments Signed-off by Clerk of the Board <input checked="" type="checkbox"/> N/A	
(16) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)	(17) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input checked="" type="checkbox"/> N/A		
(18) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A	(19) BUDGET ADJUSTMENT REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A		
(20) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) _____	(21) W-9 <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	(22) Agenda Item History <input checked="" type="checkbox"/> N/A Date _____	
(23) ADMINISTRATIVE OFFICE REVIEW <div style="text-align: center; font-size: 2em; font-family: cursive;">  </div> <div style="position: absolute; right: 0; bottom: 0; font-size: 3em; font-family: cursive; transform: rotate(-15deg);"> 6-27-06 B-26 </div>			



**Treasurer
Tax Collector
Public Administrator
SAN LUIS OBISPO COUNTY**

Frank L. Freitas, CPA
Department Head

Donna L. Morris
Assistant

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TO: Honorable Board of Supervisors

FROM: Frank L. Freitas, CPA
Treasurer, Tax Collector, Public Administrator

DATE: June 27, 2006

SUBJECT: Request for Approval of Excess Proceeds Distribution from Tax Sale
Numbers 198, 199, and 200.

Recommendation:

It is recommended that your Honorable Board review and approve the attached Exhibit A, "Claims for Excess Proceeds" from Tax Sale Number 199, and approve the recommended distribution of unclaimed excess proceeds from Tax Sale Numbers 198, 199, and 200.

Discussion:

In 2004, the County held three tax sales for properties which had been tax-defaulted for five years or more. The sales are identified as follows:

Tax Sale #198	Chapter 8 Agreement	March 19, 2004
Tax Sale #199	Internet Public Auction	May 11 - 17, 2004
Tax Sale #200	Sealed Bid Sale	May 14, 2004

Each sale had excess proceeds, which are identified as those funds remaining after the State and the County have been reimbursed for the taxes and costs of conducting the sale of tax-defaulted property.

The Revenue and Taxation Code provides that where excess proceeds are greater than \$150.00 for a parcel sold in a county tax sale, any party who has an interest in that parcel (hereafter "party of interest") may file a claim with the County for the excess proceeds at any time prior to the expiration of one year following the date of recordation of the Tax Collector's deed to the purchaser. Once excess proceeds have been distributed to claimants, unclaimed excess proceeds will be distributed to the County General Fund.

Where addresses were known, notices to all parties of interest in those properties sold in all three tax sales were sent by certified mail, together with a claim form and instructions. Additionally, notice to all parties of interest was published in the Tribune, in an attempt to notify those parties of interest where addresses were unknown.

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The Tax Collector's Office prioritized eight (8) substantiated claims according to statute. The County Assessor has reviewed the prioritized claims and supporting documentation. Exhibit "A" reflects the final recommendation for distribution. The documents supporting these claims are retained in the Tax Collector's Office. No claims were submitted for excess proceeds from Tax Sale Numbers 198 and 200.

Excess proceeds from Tax Sale Number 199 that will be awarded to claimants total \$19,263.94. Pursuant to Revenue and Taxation Code and the County Ordinance, a fee of \$29.00 was deducted from each of the eight claims awarded to cover the cost of giving notice to parties of interest. After deduction of the notice fees, totaling \$232.00, the net distribution to parties of interest is \$19,031.94.

Other Agency Involvement:

The County Assessor, the County Auditor-Controller, and County Counsel have reviewed draft copies of this request, as well as Exhibit "A."

Financial Considerations:

Unclaimed excess proceeds from Tax Sale Numbers 198, 199, and 200, total \$29,233.92. Of this amount, a \$1,044.00 claims processing cost, authorized by the code will be credited as follows to the participating departments:

Tax Collector:	\$408.00
Assessor:	\$294.00
Auditor:	\$342.00

The remaining \$28,189.92 will be distributed to the County General Fund.

Results:

The result of this Board action will be to distribute excess proceeds from Tax Sale Number 199 to those parties of interest that are legally entitled to the funds, and will release unclaimed excess proceeds from Tax Sale Numbers 198, 199, and 200 to the County General Fund.

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FRANK L. FREITAS, CPA

San Luis Obispo County Treasurer ♦ Tax Collector ♦ Public Administrator

CLAIMS FOR EXCESS PROCEEDS FROM PUBLIC AUCTION #199
DEEDS RECORDED MAY 27, 2004
(RECOMMENDED DISTRIBUTION)

Excess Proceeds to Distribute by Assessment	Claimant (Amount of Claim)	Supporting Documents	Date Recorded Document Number	Excess Proceeds Award	Proceeds to Distribute After Deducting Notice Fee¹
902,000,109 \$1,915.75	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (3,231.66)	Notice of Delinquent Assessment and Claim of Lien	05/30/1997 1997- 027535	\$1,915.75	\$1,886.75
902,000,160 \$4,005.75	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$5,618.24)	Notice of Delinquent Assessment and Claim of Lien	09/24/98 1998- 061617	\$4,005.75	\$3,976.75
902,001,419 \$1,025.10	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$1,924.14)	Notice of Delinquent Assessment and Claim of Lien	05/30/2001 2001- 038197	\$1,025.10	\$996.10
902,001,477 \$2,114.51	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$3,478.28)	Notice of Delinquent Assessment and Claim of Lien	09/08/2000 2000- 051467	\$2,114.51	\$2,085.51

¹ For each assessment, a \$29.00 fee per awarded claimant is charged to reimburse costs to notify Parties of Interest, pursuant to Revenue and Taxation Code Section 4676.

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FRANK L. FREITAS, CPA

San Luis Obispo County Treasurer ♦ Tax Collector ♦ Public Administrator

Excess Proceeds to Distribute by Assessment	Claimant (Amount of Claim)	Supporting Documents	Date Recorded Document Number	Excess Proceeds Award	Proceeds to Distribute After Deducting Notice Fee ¹
902,001,503 \$1,956.75	Scott Brechbiel 2611 W. Camino Del Venegas Tuscon, AZ 85742 (\$1,956.75)	Corporation Grant Deed	7/26/1990 1990- 051069	\$1,956.75	\$1,927.75
902,001,599 \$1,410.33	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$4,090.21)	Notice of Delinquent Assessment and Claim of Lien	10/17/1996 1996- 053369	\$1,410.33	\$1,381.33
902,001,696 \$2,351.45	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$1,945.62)	Notice of Delinquent Assessment and Claim of Lien	09/08/00 2000- 051467	\$1,945.62	\$1,916.62
902,001,918 \$1,765.37	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$5,284.72)	Robert Downing/RCI stated that they do not have a recorded lien		\$0	\$0
902,003,018 \$4,890.13	RCI Resort Management 10750 W. Charleston Blvd. #150 Las Vegas, NV 89135 (\$5,402.64)	Notice of Delinquent Assessment and Claim of Lien	12/01/99 1999- 083843 & 11/26/2001 2001090933	\$4,890.13	\$4,861.13
				\$19,263.94	\$19,031.94

Exhibit A

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